

Arkansas State University
Sponsored Programs Accounting
Participant Support Costs

Purpose

The purpose of this procedure is to define Participant Support Costs for Sponsored Programs.

Participant Support Costs

For purposes of this procedure, Sponsored Programs are externally-funded activities in which a formal written agreement, i.e., a grant, contract, or cooperative agreement, is entered into by the University and by the sponsor.

Participants are individuals who are the recipients of services or trainings provided at a workshop, conference, seminar, or other short-term instructional or information sharing activity or are the training beneficiaries of the Sponsored Program. Participants do not perform any work or service for the program except for their own benefit and are not involved in providing any deliverable to the university or a third party, and cannot be terminated for failure to perform.

Participant Support Costs are stipends (see Student Support Payment procedure for student participants), travel costs, and other related costs for participants or trainees (but not employees) in connection with a Sponsored Program. Travel costs are generally used to support attendance at a workshop, conference, seminar, or other short-term training or information sharing activity. Tuition Remission for research assistants is not a Participant Support Cost.

Because many sponsors, including the NSF, do not allow budget transfers of Participant Support Costs, they are budgeted for in a separate fund in Banner. Only Participant Support Costs should be expensed from this fund.